



3015 (02-09-04)

ANNUAL REPORT

OF

Name: ETTRICK MUNICIPAL WATER UTILITY

Principal Office: 117 N MAIN ST
P.O. BOX 125
ETTRICK, WI 54627-0125

For the Year Ended: DECEMBER 31, 1998

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: ETTRICK MUNICIPAL WATER UTILITY**Utility Address:** 117 N MAIN ST

P.O. BOX 125

ETTRICK, WI 54627-0125

When was utility organized? 10/1/1949**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: SMITH BEIRNE**Title:** CLERK/TREASURER**Office Address:**

117 N MAIN ST

P.O. BOX 125

ETTRICK, WI 54627-0125

Telephone: (608) 525 - 5445**Fax Number:****E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: EARL E ENGELSON**Title:** CPA**Office Address:** ENGELSON AND ASSOCIATES, LTD.

3317 MORMON COULEE ROAD

P.O. BOX 785

LA CROSSE, WI 54601

Telephone: (608) 788 - 2181**Fax Number:** (608) 788 - 3162**E-mail Address:** earl @EACPAS.PSEMAIL.COM

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name: EARL E ENGELSON**Title:** CPA**Office Address:** ENGELSON AND ASSOCIATES, LTD.

3317 MORMON COULEE ROAD

P.O. BOX 785

LA CROSSE, WI 54602

Telephone: (608) 788 - 2181**Fax Number:** (608) 788 - 3162**E-mail Address:** earl@EACPAS.PSEMAIL.COM**Date of most recent audit report:** 3/23/1999**Period covered by most recent audit:** 1998

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: SMITH BEIRNE**Title:** CLERK/TREASURER**Office Address:**

117 N MAIN ST

P.O. BOX 125

ETTRICK, WI 54627-0125

Telephone: (608) 525 - 5445**Fax Number:****E-mail Address:**

Name of utility commission/committee:

Names of members of utility commission/committee:

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:**Contact Person:****Title:****Telephone:****Fax Number:****E-mail Address:**

Contract/Agreement beginning-ending dates:**Provide a brief description of the nature of Contract Operations being provided:**

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	164,617	25,208	1
Operating Expenses:			
Operation and Maintenance Expense (401)	47,294	47,744	2
Depreciation Expense (403)	45,108	5,031	3
Amortization Expense (404)	0	0	4
Taxes (408)	2,124	1,971	5
Total Operating Expenses	94,526	54,746	
Net Operating Income	70,091	(29,538)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	70,091	(29,538)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	4,529	2,366	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	4,529	2,366	
Total Income	74,620	(27,172)	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	74,620	(27,172)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	58,165	48,507	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	583	46,190	18
Total Interest Charges	57,582	2,317	
Net Income	17,038	(29,489)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	104,448	51,186	19
Balance Transferred from Income (433)	17,038	(29,489)	20
Miscellaneous Credits to Surplus (434)	0	82,751	21
Miscellaneous Debits to Surplus--Debit (435)	92,014	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	29,472	104,448	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST INCOME	4,529	4
Total (Acct. 419):	4,529	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
ADJUSTMENT TO SURPLUS	92,014	9
Total (Acct. 435)--Debit:	92,014	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	164,617	0	0	0	164,617	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:					0	6
.						
Revenues subject to Wisconsin Remainder Assessment	164,617	0	0	0	164,617	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,991,846	1,797,115	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	134,621	93,816	2
Net Utility Plant	1,857,225	1,703,299	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	50,000	1,256,740	6
Special Funds (125)	5,102	2,131	7
Total Other Property and Investments	55,102	1,258,871	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	50,368	42,483	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	9,828	4,254	11
Other Accounts Receivable (143)	407	33,710	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	2,802	2,765	14
Materials and Supplies (150)	775	135	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	64,180	83,347	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	1,976,507	3,045,517	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	72,207	72,207	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	29,472	104,448	23
Total Proprietary Capital	101,679	176,655	
LONG-TERM DEBT			
Bonds (221)	1,132,900	2,292,000	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	42,588	50,038	26
Total Long-Term Debt	1,175,488	2,342,038	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	2,017		28
Payables to Municipality (233)	23,128	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	6,213	6,110	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	31,358	6,110	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	667,982	520,714	38
Total Liabilities and Other Credits	1,976,507	3,045,517	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	1,991,846	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,991,846	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	134,621	0	0	0	9
Total Accumulated Provision	134,621	0	0	0	
Net Utility Plant	1,857,225	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	93,816				93,816	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	45,108				45,108	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	306				306	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	45,414	0	0	0	45,414	13
Debits during year						14
Book cost of plant retired	4,609				4,609	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	4,609	0	0	0	4,609	19
Balance End of Year	134,621	0	0	0	134,621	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.28%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	775	135	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	775	135	

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				1
Total			<u>0</u>	
Unamortized premium on debt (251)				2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	72,207	1
Changes during year (explain):		2
Balance end of year	72,207	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
WATER SYSTEM MORTGAGE REVENUE BONI	12/17/1997	12/01/2027	4.88%	1,132,900	1
Total Bonds (Account 221):				1,132,900	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
STATE TRUST FUND NOTE	01/12/1994	03/15/2003	4.50%	42,588	1
Total for Account 224				42,588	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	2,124	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	2,124	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	2,124	7
PSC Remainder Assessment		8
Other (explain):		
NONE		9
Total payments and other debits	2,124	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
BOND ANTICIPATION NOTES-1996	1,490	403	1,893	0	1
BND ANTICIPATION NOTES-1997	690	181	871	0	2
MORTGAGE REVENUE BONDS	2,135	55,526	53,046	4,615	3
Subtotal	4,315	56,110	55,810	4,615	
Advances from Municipality (223)					
NONE	0			0	4
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
STATE TRUST FUND	1,795	2,055	2,252	1,598	5
BANK LOAN -SEWER	0			0	6
Subtotal	1,795	2,055	2,252	1,598	
Notes Payable (231)					
NONE	0			0	7
Subtotal	0	0	0	0	
Total	6,110	58,165	58,062	6,213	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	520,714	0	0	0	0	520,714	1
Add credits during year:							
For Services						0	2
For Mains	147,268					147,268	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	667,982	0	0	0	0	667,982	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	633,000					633,000	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
CERTIFICATE OF DEPOSIT	50,000	2
Total (Acct. 124):	50,000	
Special Funds (125):		
WATER UTILITY PROJECT FUND	1	3
RESERVE FUNDS	5,101	4
Total (Acct. 125):	5,102	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	9,828	6
Electric		7
Sewer (Regulated)		8
Other (specify):		
NONE		9
Total (Acct. 142):	9,828	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
Other (specify):		
INTEREST RECEIVABLE	347	12
MISC ACCOUNTS RECEIVABLE	60	13
Total (Acct. 143):	407	
Receivables from Municipality (145):		
ADVANCE TO MUNICIPALITY	2,088	14
DUE FROM NON REGULATED SEWER	714	15
Total (Acct. 145):	2,802	
Prepayments (165):		
NONE		16
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		17
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE		18
Total (Acct. 183):	0	
Payables to Municipality (233):		
DUE TO GENERAL FUND	23,128	19
Total (Acct. 233):	23,128	
Other Deferred Credits (253):		
NONE		20
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,131,005	0	0	0	1,131,005	1
Materials and Supplies	455	0	0	0	455	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	114,218	0	0	0	114,218	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	594,348	0	0	0	594,348	6
Other (specify):					0	7
Average Net Rate Base	422,894	0	0	0	422,894	
Net Operating Income	70,091	0	0	0	70,091	8
Net Operating Income as a percent of						
Average Net Rate Base	16.57%	N/A	N/A	N/A	16.57%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	72,207	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	66,960	3
Other (Specify):		4
Total Average Proprietary Capital	139,167	
Net Income		
Net Income	17,038	5
Percent Return on Proprietary Capital	12.24%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

THE WATER UTILITY INCREASED ITS RATES EFFECTIVE JANUARY 1, 1998. THIS RATE INCREASE WAS EXPECTED TO INCREASE REVENUE APPROXIMATELY \$127,000.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

CONSTRUCTION OF A NEW WATER TOWER AND WELL WAS COMPLETED IN 1998.

FINANCIAL SECTION FOOTNOTES

Income Statement Account Details (Page F-02)

ACCT #435 - MISC DEBITS TO SURPLUS

A \$92,014 DEBIT WAS MADE TO SURPLUS TO ADJUST FOR AN INCORRECT BEGINNING BALANCE. IN 1997, THE SEWER WAS DEREGULATED AND AN ALLOCATION OF SURPLUS HAD TO BE MADE BETWEEN THE WATER AND SEWER DEPARTMENTS. THE ALLOCATION WAS NOT DONE CORRECTLY IN THE PRIOR YEAR; THEREFORE, AN ADJUSTMENT WAS MADE IN THE CURRENT YEAR.

Signature Page (Page ii)

To the Village Council
Village of Ettrick
Ettrick, Wisconsin

We have compiled the accompanying balance sheets of Ettrick Municipal Water Utility as of December 31, 1998 and 1997 and the related statements of income and earned surplus and supplementary information for the years then ended included in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

Our compilation is limited to presenting in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the accompanying financial statements and supplementary information and supplementary information referred to above, and accordingly, do not express an opinion or any other form of assurance on them.

These financial statements and supplementary information are presented in accordance with the requirements of the Public Service Commission of Wisconsin which differ from generally accepted accounting principles. Accordingly, these financial statements and supplementary information are not designed for those who are not informed about such differences.

La Crosse, Wisconsin
March 27, 1999

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

May 28, 1999

Mr. Smith Beirne, Clerk Treasurer
Ettrick Municipal Water And Sewer Utility
117 North Main Street
P.O. Box 125
Ettrick, WI 54627-0125

1998 Analytical Review DWCCA-1870-PJL

Dear Mr. Beirne:

The Public Service Commission (PSC) is in the process of completing an analytical review of your utility's 1998 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1 We have no questions regarding your 1998 report, however our office has not received a response to our letter of December 2, 1998, regarding our review of your 1997 annual report. The only outstanding question in that letter at this point is item number one. Please provide your response at this time.

2 The \$364,059 added to Account 301, Organization, on page W-8, line 1, column (c), should be reclassified to other primary plant accounts, because our records indicate that there should be no additions to intangible plant resulting from the recently completed construction project. If these are overhead costs such as engineering services, the amounts should be allocated proportionate to direct construction costs. In the 1999 annual report, this reclassification should be reflected in column (f) for adjustments in the Water Utility Plant in Service schedule on page W-8.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

FINANCIAL SECTION FOOTNOTES

PJL:tlk:w:\compl\1998 analytical review letters\5 28 1999 rev letters.doc

Response received on 6/7/99.

1, Our error, utility had responded.

#2, utility will adjust 1999 report.

Review closed.

PJL

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	162,194	1
Total Sales of Water	162,194	
Other Operating Revenues		
Forfeited Discounts (470)	2,015	2
Other Water Revenues (474)	408	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	2,423	
Total Operating Revenues	164,617	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	28,815	5
General Operating Expenses (680-690)	18,479	6
Total Operation and Maintenance Expenses	47,294	
Other Operating Expenses		
Depreciation Expense (403)	45,108	7
Amortization Expense (404)		8
Taxes (408)	2,124	9
Total Other Operating Expenses	47,232	
Total Operating Expenses	94,526	
NET OPERATING INCOME	70,091	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	1	54	332	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	1	54	332	
Metered Sales to General Customers (461)				
Residential	198	7,482	74,847	4
Commercial	27	2,570	24,707	5
Industrial	2	917	5,519	6
Total Metered Sales to General Customers (461)	227	10,969	105,073	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		52,575	8
Other Sales to Public Authorities (464)	4	466	4,214	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	233	11,489	162,194	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	52,575	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	52,575	
Forfeited Discounts (470):		
Customer late payment charges	408	5
Other (specify):		
MISC REVENUE	1,607	6
Total Forfeited Discounts (470)	2,015	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	408	7
Other (specify):		
NONE		8
Total Other Water Revenues (474)	408	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	16,824	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	3,154	3
Chemicals (630)	3,905	4
Supplies and Expenses (640)	4,204	5
Repairs of Water Plant (650)	268	6
Transportation Expenses (660)	460	7
Total Plant Operation and Maintenance Expenses	28,815	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	7,278	8
Office Supplies and Expenses (681)	1,088	9
Outside Services Employed (682)	273	10
Insurance Expense (684)	7,975	11
Employees Pensions and Benefits (686)		12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	1,865	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	18,479	
Total Operation and Maintenance Expenses	47,294	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		0	
Social Security		2,124	3
PSC Remainder Assessment			4
Other (specify): NONE			5
Total tax expense		2,124	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Trempealeau				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.234924				3
County tax rate	mills		7.297420				4
Local tax rate	mills		3.562771				5
School tax rate	mills		11.170892				6
Voc. school tax rate	mills		2.398737				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		24.664744				10
Less: state credit	mills		2.512010				11
Net tax rate	mills		22.152734				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		3.562771				14
Combined School Tax Rate	mills		13.569629				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		17.132400				17
Total Tax Rate	mills		24.664744				18
Ratio of Local and School Tax to Total	dec.		0.694611				19
Total tax net of state credit	mills		22.152734				20
Net Local and School Tax Rate	mills		15.387530				21
Utility Plant, Jan. 1	\$	0	0				22
Materials & Supplies	\$	0	0				23
Subtotal	\$	0	0				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	0	0				26
Assessment Ratio	dec.		0.000000				27
Assessed Value	\$	0	0				28
Net Local & School Rate	mills		15.387530				29
Tax Equiv. Computed for Current Year	\$	0	0				30
Tax Equivalent per 1994 PSC Report	\$	4,415					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	0					32
Tax equiv. for current year (see note 6)	\$	0					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0	364,059	1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	364,059	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	52,971		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	10,172	23,548	8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	63,143	23,548	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	15,911		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0	144,905	15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	20,503	32,506	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	36,414	177,411	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0	383,925	22
Water Treatment Equipment (332)	29,497	227,102	23
Total Water Treatment Plant	29,497	611,027	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	250	25,746	24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			364,059	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	364,059	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)	25,746		27,225	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)	4,069		29,651	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	29,815	0	56,876	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			15,911	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			144,905	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			53,009	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	213,825	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			383,925	22
Water Treatment Equipment (332)			256,599	23
Total Water Treatment Plant	0	0	640,524	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)	250		25,746	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	6,779	186,068	26
Transmission and Distribution Mains (343)	72,891	311,450	27
Fire Mains (344)	0		28
Services (345)	21,423		29
Meters (346)	17,064	1,354	30
Hydrants (348)	9,101	8,000	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	127,508	532,618	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	3,328	753	35
Computer Equipment (372.1)	1,854	250	36
Transportation Equipment (373)	4,409	35,726	37
Other General Equipment (379)	4,011	6,895	38
Other Tangible Property (390)	0		39
Total General Plant	13,602	43,624	
Total utility plant in service directly assignable	270,164	1,752,287	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	270,164	1,752,287	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			192,847	26
Transmission and Distribution Mains (343)			384,341	27
Fire Mains (344)			0	28
Services (345)			21,423	29
Meters (346)	540		17,878	30
Hydrants (348)			17,101	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	790	0	659,336	
GENERAL PLANT				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)			4,081	35
Computer Equipment (372.1)			2,104	36
Transportation Equipment (373)			40,135	37
Other General Equipment (379)			10,906	38
Other Tangible Property (390)			0	39
Total General Plant	0	0	57,226	
Total utility plant in service directly assignable	30,605	0	1,991,846	
Common Utility Plant Allocated to Water Department			0	40
Total utility plant in service	30,605	0	1,991,846	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			1,636	1,636	1
February			1,109	1,109	2
March			1,173	1,173	3
April			1,171	1,171	4
May			1,274	1,274	5
June			1,153	1,153	6
July			1,338	1,338	7
August			1,285	1,285	8
September			1,246	1,246	9
October			1,204	1,204	10
November			1,080	1,080	11
December			1,159	1,159	12
Total for year	0	0	14,828	14,828	
Less: Measured or estimated water used in main flushing and water treatment during year				926	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				13,902	16
Less: Water sold				11,489	17
Losses and unaccounted for				2,413	18
Percent unaccounted for to the nearest whole percent (%)				17%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				187	21
Date of maximum: 1/15/1998					22
Cause of maximum:					23
WATER CONSTRUCTION PROJECT					
Minimum gallons pumped by all methods in any one day during reporting year				12	24
Date of minimum: 3/25/1998					25
Total KWH used for pumping for the year				101,858	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
15532 SCHOOL ST	#2 DEEP	246	10	151,200	Yes	1
22953 FAIRWAY AVE	#3 DEEP	350	10	288,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#3	#2		1
Location	WELL #3	WELL #2		2
Purpose	P	S		3
Destination	D	D		4
Pump Manufacturer	US MOTORS	FAIRBANKS/MORRIS		5
Year Installed	1997	1993		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	200	100		8
Pump Motor or Standby Engine Mfr	US MOTORS	FAIRBANKS/MORRIS		9
Year Installed	1997	1993		10
Type	ELECTRIC	ELECTRIC		11
Horsepower	8	10		12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1	#2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	S	4
			5
Year constructed	1948	1997	6
			7
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	8
			9
Elevation difference in feet (See Headnote 3.)	113	150	10
			11
Total capacity in gallons	85,000	200,000	12
WATER TREATMENT PLANT			13
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	LIQUID	14
			15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	16
			17
Filters, type (gravity, pressure, other, none)	NONE	GRAVITY	18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.1440	0.2880	20
			21
Is a corrosion control chemical used (yes, no)?	N	Y	22
			23
Is water fluoridated (yes, no)?	N	N	24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet				
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
A	D	3.000	545	0	0	0	545
A	D	6.000	12,300	0	0	0	12,300
M	D	6.000	1,364	2,500	0	0	3,864
A	D	8.000	2,616	0	0	0	2,616
M	D	8.000	667	50	0	0	717
M	D	12.000	0	5,750			5,750
Total Within Municipality			17,492	8,300	0	0	25,792
Total Utility			17,492	8,300	0	0	25,792

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	205	0	0	0	205		1
M	1.000	9	0	0	0	9		2
M	1.500	4	0		0	4		3
M	2.000	6		0	0	6		4
Total Utility		224	0	0	0	224	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	239	6	8	2	239	0	1
1.000	9	0	0	0	9	0	2
1.500	4	0	0	(2)	2	0	3
2.000	5	1	0	0	6	5	4
Total:	257	7	8	0	256	5	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	197	17	0	1	0	24	239	1
1.000	1	5	1	1	0	1	9	2
1.500	0	1	0	1	0	0	2	3
2.000	0	4	1	1	0	0	6	4
Total:	198	27	2	4	0	25	256	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	24	8		(1)	31	2
Total Fire Hydrants	24	8	0	(1)	31	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	31
Number of distribution system valves end of year:	39
Number of distribution valves operated during year:	39

WATER OPERATING SECTION FOOTNOTES

Taxes (Acct. 408 - Water) (Page W-06)

IN 1997 THE VILLAGE OF ETTRICK WATER UTILITY OVERPAID THE PSC REMAINDER ASSESSMENT. THIS OVERPAYMENT WAS CREDITED TO THE CURRENT YEAR AND NC ASSESSMENT WAS DUE THIS YEAR.

Property Tax Equivalent (Water) (Page W-07)

IN 1997, THE VILLAGE BOARD OF TRUSTEES OF THE VILLAGE OF ETTRICK PASSED AN ORDINANCE TO REDUCE THE TAX EQUIVALENT TO ZERO.

Water Utility Plant in Service (Page W-08)

TOTAL ADDITIONS IN THE CURRENT YEAR ARE \$1,752,287. THE UTILITY COMPLETED A MAJOR WATER IMPROVEMENT PROJECT.

Water Mains (Page W-15)

THE WATER MAIN FOOTAGE THAT ADDED IN THE CURRENT YEAR WAS PART OF THE WATER UTILITY IMPROVEMENT PROJECT THAT WAS COMPLETED IN THE CURRENT YEAR. THE PROJECT WAS FINANCED BY GRANTS AND A FMHA LOAN.

Hydrants and Distribution System Valves (Page W-18)

AN ADJUSTMENT WAS MADE TO THE HYDRANTS IN THE CURRENT YEAR. ACCORDING TO THE RATE FILE FOR PUBLIC FIRE PROTECTION, THE VILLAGE HAS 31 HYDRANTS. IN ONE OF THE PRIOR YEARS THERE MUST HAVE BEEN AN ERROR IN THE COUNT AND THE ERROR CARRIED FORWARD.
